

INDIANA BOARD OF TAX REVIEW

Final Determination Findings and Conclusions Lake County

Petition #: 45-001-02-1-5-00468
Petitioner: Shirley Jean Singel
Respondent: Department of Local Government Finance
Parcel #: 001013900490028
Assessment Year: 2002

The Indiana Board of Tax Review (the "Board") issues this determination in the above matter, and finds and concludes as follows:

Procedural History

1. The informal hearing as described in Ind. Code § 6-1.1-4-33 was held on February 6, 2004, in Lake County, Indiana. The Department of Local Government Finance (DLGF) determined that the Petitioner's property tax assessment for the subject property was \$93,900 and notified the Petitioner on March 31, 2004.
2. The Petitioner filed a Form 139L on April 16, 2004.
3. The Board issued a notice of hearing to the parties dated July 28, 2004.
4. A hearing was held on September 14, 2004, in Crown Point, Indiana before Special Master Kathy J. Clark.

Facts

5. The subject property is located at: 4665 Ross Road, Gary, in Calumet Township.
6. The subject property is a one story, frame, single-family dwelling.
7. The Special Master did not conduct an on-site visit of the property.
8. Assessed Value of subject property as determined by the DLGF:
Land \$8,200 Improvements \$85,700 Total \$93,900
9. Assessed Value requested by Petitioner:
Land \$8,200 Improvements \$79,700 Total \$87,900

10. The following persons were present and sworn in at the hearing:

For Petitioner: Shirley J. Singel, Owner
William Singel, Owner

For Respondent: Sharon S. Elliott, Staff Appraiser, Cole-Layer-Trumble

Issues

11. Summary of Petitioner's contentions in support of an alleged error in the assessment:

- a) The subject property has well and septic systems, not city utilities. *Singel testimony.*
- b) There are only 3 bedrooms, not 4. *S. Singel testimony.*
- c) The house sits on a crawl space, not a slab. *S. Singel testimony.*
- d) The house has hot water heat and window air conditioners, not hot air and central air conditioning. *S. Singel testimony.*
- e) An appraisal was done in 2001 and the value for the dwelling and the land was \$83,500. *S. Singel testimony.*
- f) Exhibits 6 thru 10 are assessment maintenance sheets for neighboring properties obtained at the Lake County Auditor's office. The exhibits show that the subject property is assessed higher than neighboring properties. *S. Singel testimony.*

12. Summary of Respondent's contentions in support of the assessment:

- a) The number of bedrooms does not add assessed value, but the subject's property record card has been corrected since the informal hearing. *Elliott testimony. Respondent Exhibit 2.*
- b) The crawl space was added after the informal hearing and accounts for the increase in assessed value from the original notice of assessment to the notice issued after the informal hearing. *Elliott testimony; Respondent Exhibit 2.*
- c) The physical characteristics of the subject property were corrected based on the Petitioner's testimony at the informal hearing and are considered in the total assessed value of \$93,900. *Elliott testimony; Respondent Exhibit 2.*
- d) The Comparable Sales Analysis demonstrates that the subject property falls within an acceptable market range when compared to similar properties in the subject's neighborhood. *Elliott testimony; Respondent Exhibit 4.*

- e) The Respondent provided copies of property record cards and photos of Petitioner Exhibits 7-10. The Respondent also made notes showing the differences between the comparables and the subject property. *Respondent Exhibit 5.*

Record

- 13. The official record for this matter is made up of the following:
 - a) The Petition and all subsequent submissions by either party.
 - b) The tape recording of the hearing labeled BTR #378.
 - c) Exhibits:
 - Petitioner Exhibit 1: Notice of Hearing Date
 - Petitioner Exhibit 2: Form 11/Lake County
 - Petitioner Exhibit 3: Form 139L Petition
 - Petitioner Exhibit 4: Corrected Property Record Card from Informal Hearing
 - Petitioner Exhibit 5: Notice of Final Assessment
 - Petitioner Exhibit 6: Property Maintenance Report for subject property
 - Petitioner Exhibit 7: Property Maintenance Report
 - Petitioner Exhibit 8: Property Maintenance Report
 - Petitioner Exhibit 9: Property Maintenance Report
 - Petitioner Exhibit 10: Property Maintenance Report
 - Petitioner Exhibit 11: Statement by Owner

 - Respondent Exhibit 1: Form 139L
 - Respondent Exhibit 2: Subject Property Record Card
 - Respondent Exhibit 3: Subject property photo
 - Respondent Exhibit 4: Comparables and photos
 - Respondent Exhibit 5: Owner's comparables

 - Board Exhibit A: Form 139 L
 - Board Exhibit B: Notice of Hearing
 - Board Exhibit C: Sign in Sheet
 - d) These Findings and Conclusions.

Analysis

- 14. The most applicable laws are:
 - a) A Petitioner seeking review of a determination of an assessing official has the burden to establish a prima facie case proving that the current assessment is incorrect, and specifically what the correct assessment would be. *See Meridian Towers East & West v. Washington Twp. Assessor*, 805 N.E.2d 475, 478 (Ind. Tax Ct. 2003); *see also, Clark v. State Bd. of Tax Comm'rs*, 694 N.E.2d 1230 (Ind. Tax Ct. 1998).

- b) In making its case, the taxpayer must explain how each piece of evidence is relevant to the requested assessment. *See Indianapolis Racquet Club, Inc. v. Washington Twp. Assessor*, 802 N.E.2d 1018, 1022 (Ind. Tax Ct. 2004) (“[I]t is the taxpayer's duty to walk the Indiana Board . . . through every element of the analysis”).
 - c) Once the Petitioner establishes a prima facie case, the burden shifts to the assessing official to rebut the Petitioner’s evidence. *See American United Life Ins. Co. v. Maley*, 803 N.E.2d 276 (Ind. Tax Ct. 2004). The assessing official must offer evidence that impeaches or rebuts the Petitioner’s evidence. *Id*; *Meridian Towers*, 805 N.E.2d at 479.
15. The Petitioner failed to provide sufficient evidence to support her contentions. This conclusion was arrived at because:
- a) Petitioner Exhibits 7 thru 10 do not provide sufficient details about the land and structures to make a valid comparable analysis. Petitioner did not explain how these properties were comparable to the subject property other than being located in the same neighborhood. “[Petitioner’s] conclusory statement that something is comparable does not constitute probative evidence. Because [Petitioner] did not present evidence that the [other dwellings] were comparable to its own, [she] did not present a prima facie case.” *Blackbird Farms Apts., LP v. Dep’t of Local Gov’t Fin.*, 765 N.E.2d 711, 715 (Ind. Tax Ct. 2002).
 - b) Furthermore, the Respondent points out some of the differences between the subject property and the Petitioner’s “comparables.” All of the comparables have less square footage than the subject property. The subject property has 2 bathrooms; all of the comparables have just one bathroom. *Elliott testimony; Respondent Exhibit 5*.
 - c) The Petitioner testified an appraisal done in 2001 resulted in a value of \$83,500. *S. Singel testimony*. The Petitioner did not submit the appraisal, and it played no part in the Board’s determination.
 - d) The Petitioner failed to provide evidence to show the current assessment is incorrect.

Conclusion

16. The Petitioner failed to make a prima facie case. The Board finds for the Respondent.

Final Determination

In accordance with the above findings and conclusions the Indiana Board of Tax Review now determines that the assessment should not be changed.

ISSUED: _____

Commissioner,
Indiana Board of Tax Review

IMPORTANT NOTICE

- APPEAL RIGHTS -

You may petition for judicial review of this final determination pursuant to the provisions of Indiana Code § 6-1.1-15-5. The action shall be taken to the Indiana Tax Court under Indiana Code § 4-21.5-5. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice.